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**California School Accounting Manual**  
**CSAM 2003 Cross-Referenced to CSAM 2005**

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CSAM 2003 Edition		Cross-Reference to CSAM 2005
Introduction (2pp.)		Same placement
<b>Part I: Procedures</b>		
001	Administration of Parts I and II (2pp.)	No longer applicable
101	Budgeting Procedures (2pp.) (placeholder – no text included)	--
201	The Accounting Cycle (2pp.)	101, 105, 205
202	Categories of Funds, Types of Funds, Measurement Focus, and Basis of Accounting (4pp.)	101, 105
203	Allowable Funds (16pp.)	305
204	The General Ledger and the Chart of Accounts (4pp.)	201, Appendix B
205	The Subsidiary Ledgers (2pp.)	201
206	The Budgetary Accounts (2pp.)	210
207	Opening the General Ledger (4pp.)	201, 205
208	Recording the Budget (8pp.)	210
209	Recording Encumbrances (10pp.)	210
210	Recording Adjustments to the Budget (2pp.)	210
301	Maintaining Accounts for Revenue and Other Financing Sources (24pp.)	310, 501
302	Revenue Recognition (6pp.)	101, 510
303	Recording Revenue and Other Cash Receipts (4pp.)	505

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304	Accounting for Abatement of Revenue (2pp.)		515
305	Separating Restricted Programs or Activities from Unrestricted Programs or Activities in the General Fund (2pp.)		105
401	Accounting for Expenditures and Other Financing Uses (28pp.)		330, 551, 765
402	Recording Salaries and Benefits (6pp.)		No longer included in this format
403	Recording Other Expenditures (2pp.)		No longer included in this format
404	Recording Adjustments to Expenditures (2pp.)		No longer included in this format
405	Recording Prepaid Expenditures (4pp.)		420
406	Recording Abatements of Expenditures (4pp.)		560
407	Documenting Salaries and Wages (12pp.)		905
501	Closing the General Ledger (4pp.)		205
601	Accounting for Pass-Through Grants and Cooperative Projects (6pp.)		750
602	Accounting for Emergency Apportionments and Loans (4pp.)		725
603	Accounting for Tax and Revenue Anticipation Notes (2pp.)		715
604	Adopting a Stores System (6pp.)		415
605	Accounting for Inventories (8pp.)		405, 775
606	Accounting for Certificates of Participation (6pp.)		720
607	Booking Audit Adjustments (12pp.)		215

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<b>CSAM 2003 Edition</b>			<b>Cross-Reference to CSAM 2005</b>
608	Accounting and Financial Reporting for Educational Joint Powers Agreements/Agencies (6pp.)		805
609	Liability for Compensated Absences in Governmental Funds (2pp.)		465
610	Accounting for Special Education Programs (6pp.)		755
701	Classifying Expenditures by Program (26pp.)		320, 325, 910
702	Distributing Direct Costs, Direct Support Costs, and Indirect Costs (22pp.)		320, 325, 910, 915
703	Accounting and Reporting for Certain Investments (6pp.)		425
801	Distinguishing Between Supplies and Capitalized Equipment (6pp.)		770
802	Accounting for Fixed Assets (2pp.)		710
803	Making an Initial Valuation of Property and Equipment (2pp.)		430
804	Recording General Fixed Assets (2pp.)		No longer applicable
805	Accounting for Lease-Purchase Agreements (Capital Leases) (4pp.)		710
806	Accounting for Capital Assets in the Proprietary and Fiduciary Trust Funds (4pp.)		430
807	Conducting a Physical Inventory (4pp.)		410
808	General Long-Term Debt (2pp.)		No longer applicable in this format
809	Accounting for Long-Term Debt in the Proprietary and Fiduciary Trust Funds (2pp.)		470
901	Accounting for General Obligation Bonds (6pp.)		705
902	Accounting for Self-Insurance Funds (2pp.)		775

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<b>Appendix</b>		
I-A	Appendix A Accounting Terminology (8pp.)	Glossary
<b>Part II: Standardized Account Code Structure</b>		
001	Overview of the Standardized Account Code Structure (6pp.)	301
100	Account Code Descriptions (2pp.)	301
101	Fund (16pp.)	305
102	Resource (Project/Reporting) (24pp.)	310
103	Project Year (4pp.)	315
104	Goal (14pp.)	320
105	Function (Activity) (24pp.)	325
106	Object (44pp.)	330
107	School (2pp.)	335
200	Using the Account Code Structure: Examples (8pp.)	345
201	Revenue (8pp.)	610
202	Expenditures (4pp.)	615
203	Balance Sheet Accounts (4pp.)	605
204	Cafeteria (4pp.)	635
205	Cooperative Projects (4pp.)	750
206	County Offices of Education (4pp.)	645
207	Forest Reserve (4pp.)	620

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208	Regional Occupational Centers/Programs (ROC/Ps) (4pp.)		760
209	Special Education (10pp.)		755
210	Staff Development (2pp.)		625
211	Tax and Revenue Anticipation Notes (TRANS) (2pp.)		715
212	Technology Expenditures (6pp.)		630
213	Transportation (8pp.)		640
300	Calculation of Approved Indirect Cost Rate in SACS (4pp.)		915
301	Program Cost Accounting in SACS (10pp.)		910
<b>Appendixes</b>			
II - A	Analysis of Salaries (4pp.)		Appendix A
II - B	Consistency of Standardized Account Code Structure with the Federal Handbook (4pp.)		Appendix C
II - C	List of Program Cost Accounts (PCAs) (8pp.)		Deleted